

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY
CAMDEN VICINAGE**

HAROLD LEONARD,	:	
	:	Civil No. 10-6625 (RBK/JS)
Plaintiff,	:	
	:	
v.	:	ORDER
	:	
	:	
U.S. DEPARTMENT OF THE	:	
TREASURY, INTERNAL REVENUE	:	
SERVICE	:	
	:	
Defendant.	:	
	:	

KUGLER, United States District Judge:

THIS MATTER coming before the Court on the parties' cross motions for summary judgment (Doc. Nos. 36, 38), and the Court having considered the moving papers, and the responses thereto; and for the reasons expressed in the Opinion issued this date,

IT IS HEREBY ORDERED that Defendant's motion is **GRANTED**. **IT IS HEREBY FURTHER ORDERED** that Plaintiff's motion is **DENIED**.

Dated: 8/26/2013

/s/ Robert B. Kugler
ROBERT B. KUGLER
United States District Judge